Docket No.: 393032043900

Client reference: US199Y03 (H8043US)

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Kotaro TERADA et al.

Confirmation No.: 1971

Application No.: 10/796,544

Examiner: Daniel R. Sellers

Filed: March 8, 2004

Art Unit: 2614

For: AUDIO SIGNAL PROCESSING DEVICE

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated October 28, 2008, for which a response is due on January 28, 2009, please amend the above-identified patent application as follows:

Amendments to the claims are reflected in the listing of claims which begins on page 2.

Remarks/Arguments begin on page 4.